



One Hundred First Legislature - First Session - 2009  
**Introducer's Statement of Intent**  
**LB 620**

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**Chairperson:** John Wightman  
**Committee:** Executive Board  
**Date of Hearing:** February 20, 2009

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

In 1992, the Legislature enacted LB 988, which established a performance audit process within the legislative branch and assigned responsibility for doing performance audits (then known as “program evaluations”) to the Legislative Research Division. The Director of Research was charged with administering the process, along with the office’s historical functions of providing legal and public policy research to the Legislature and administering the Legislative Reference Library.

In 2006, a separate position of Legislative Auditor was created and the Legislative Research Division became the Office of Legislative Audit and Research, which operates under the management authority of the Executive Board. The Director of Research retained supervisory authority over all office staff except the auditors, who became the responsibility of the Legislative Auditor. The research and audit functions remained under one budget program administered by the Director of Research, who has consulted with the Legislative Auditor in preparing the budget for the office.

In 2008, the performance audit section underwent an independent professional peer review that recommended the audit function become “free-standing and organizationally independent.” The 2008 Performance Audit Committee agreed with that recommendation, as did the 2008 Executive Board. LB 620 was introduced to implement the recommendation by clearly establishing that the research function and the audit function are organized under separate offices for budgetary and all other purposes.

Separating these offices in statute is not expected to result in an increase in staff or operating costs.

**Principal Introducer:**

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**Senator John Wightman**